Online-Appendix zu

„Ethical Problems in Family Firms"

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Appendix 1: Table 2

Table 2: Methodologies used in Reviewed Articles

Methodology	Number of times used	(%)
Conceptual	36	32.7
Quantitative (cross-sectional)	36	32.7
Quantitative (longitudinal)	21	19.1
Qualitative	12	10.9
Mixed (qualitative and quantitative)	5	4.5
Total	110	100

Source: own illistration

Appendix 2: Table 3

Table 3: Publication Years of Reviewed Articles

Year of publication	Number of articles	(%)
2019-2022	38	34.5
2015-2018	18	16.4
2010-2014	29	26.4
2005-2009	17	15.5
2000-2004	6	5.5
1980-1999	2	1.8
Total	110	100

Source: own illustration

Appendix 3: Table 4

Table 4: Journals and According Years that Reviewed Articles were Published in

Journal Title	1980-1999	2000-2004	2005-2009	2010-2014	2015-2018	2019-2022	Total	(%)
Administrative Science Quarterly			1	1			2	1.8
Business and Society					1		1	0.9
Business Ethics Quarterly				4			4	3.6
Business Ethics: A European Review						1	1	0.9
Entrepreneurship & Regional Development						1	1	0.9
Entrepreneurship Theory and Practice		2	5	6	3		16	14.5
Family Business Review	2	2	3	8	1	5	21	19
Human Resource Management Review					2	1	3	2.7
International Review of Financial Analysis						1	1	0.9
International Small Business Journal			1				1	0.9
Journal of Banking & Finance					1	1	2	1.8
Journal of Business Ethics			2	8	9	17	36	32.7
Journal of Business Research			2			5	7	6.4
Journal of Family Business Strategy				1		4	5	4.5
Journal of Management Studies			1				1	0.9
Journal of Organizational Behavior			1				1	0.9

Journal of Small Business Management			1				1	0.9
Long Range Planning					1		1	0.9
Managerial and Decision Economics		1					1	0.9
Organization Science		1					1	0.9
Organizational Behavior and Human Decision Processes						1	1	0.9
Strategic Entrepreneurship Journal				1			1	0.9
Technological Forecasting & Social Change						1	1	0.9
Total	2	6	17	29	18	38	110	100

Source: own illustration

Appendix 4: Table 5

Table 5: Theories Employed in Reviewed Articles

Topic/ theory	Times used	(%) of 110
None/ not specified	35	31.2
Agency theory	20	18.2
Stewardship theory	14	12.7
Stakeholder theory	9	8.2
Social exchange theory	5	4.5
Organizational identity theory	4	3.6
Social identity theory	4	3.6
Institutional logics theory	3	2.7
Institutional theory	2	1.8
Organizational justice theory	2	1.8
Resource-based view	2	1.8
Alignment theory	1	0.9
Anthropological theory	1	0.9
Aristotelian ethics	1	0.9
Confucian ethics	1	0.9
Conservation of resources theory	1	0.9
Credibility theory	1	0.9
Enlightened self-interest	1	0.9
Entrenchment theory	1	0.9
FIBER scale of SEW	1	0.9
Hirschman's typology of generic responses	1	0.9
Hofstede's cultural dimensions	1	0.9
Identity control theory	1	0.9
Identity work theory	1	0.9
Identity orientation theory	1	0.9
Image theory	1	0.9
Imprinting theory	1	0.9
Organizational virtue orientation dimensions	1	0.9
Place-basedness	1	0.9
Reciprocity theory	1	0.9
Rose-Ackerman's typology of corruption	1	0.9
Self-determination theory	1	0.9
Social embeddedness theory	1	0.9
Theory of moral reasoning	1	0.9
Theory of planned behaviour	1	0.9
Upper echelons theory	1	0.9

Source: own illustration

Appendix 5: Table 6

Table 6: Geographic Focus of Reviewed Articles

Continent or country	Number of times studied	(%) of 110
Multiple countries (>2)	11	10
Multiple countries (<3)	2	1.8
America	**29**	**26.4**
USA	28	25.5
Mexico	1	0.9
Europe	**18**	**16.4**
Spain	8	7.3
Italy	3	2.7
Germany	2	1.8
Cyprus	1	0.9
Finland	1	0.9
Poland	1	0.9
Slovenia	1	0.9
Switzerland	1	0.9
Asia	**9**	**8.2**
China	4	3.6
India	1	0.9
Iran	1	0.9
Lebanon	1	0.9
Philippines	1	0.9
Turkey	1	0.9
Australia	**1**	**0.9**
Australia	1	0.9
Not explicitly stated	4	3.6

Source: own illustration

Appendix 6: Table 7

Table 7: Summary of Reviewed Articles

Article	Method/ Sample	Key variables examined	Findings
(Abdelgawad & Zahra, 2020)	(Conceptual)	Family firms' religious identity (IV), strategic renewal (DV)	Religious identity can positively or negatively affect strategic renewal in family firms through spiritual capital
(Adams et al., 1996)	(Quantitative), 214 family and 230 non-family firm members	Differences in perceptions of ethics-related experiences, attitudes, and behaviors (DV)	There are not many ethical differences between family and non-family firms but family firms less often rely on formal codes of ethics and rather promote ethical behavior through role modelling
(Akhmedova et al., 2020)	(Qualitative and quantitative), 66 surveys and 11 interviews with daughters from family firms	Daughters' motivation, barriers, perception of barriers (IVs), daughters' positions and careers in family firms (DV)	Daughters can feel extrinsic, intrinsic or ethical motivation which, together with family-specific barriers regarding which firms can be seen as no barriers, challengers or rational, determine their representation in the top management team
(Aragón-Amonarriz, 2019)	(Qualitative), 3 Mexican family SMEs	Responsible family ownership transmission between generations (DV)	Among others which can either promote or block it, honourableness is an important driver for the intergenerational transmission of responsible family ownership
(Astrachan et al., 2020)	(Conceptual)	Values and sprirituality (IV), business and family outcomes (DV)	When such values are in place, spiritual ones heavily affect decision making in family firms inducing faith-led behavior
(Azizi et al., 2022)	(Quantitative), 642 employees from family and 612 from non-family firms in Iran	Firm type (IV), stewardship (DV)	Family firms display more stewardship behavior which they can leverage as a competitive advantage
(Barbera et al., 2006)	(Qualitative), 8 members of a US American family firm	Religious values (IV), cohesion and leadership style (PVs), business outcomes (DV)	Religious values in family firms increase cohesion, this affects the present leadership style which influences firm performance
(Barnett & Kellermanns, 2006)	(Conceptual)	Family involvement (IV), HR practices (PV), justice perceptions of non-family employees (DV)	Moderate levels of family involvement foster the highest justice perceptions of non-family employees while there is no effect observable for low levels and a negative one for high levels
(Barnett et al., 2012)	(Conceptual)	Family involvement and family vision (IVs), procedural justice climate (PV), non-family managers' support of intrafamily succession	Within a positive procedural justice climate, non-family managers will support intra-family succession, such a climate arises based on a strong family vision and generalized exchange
(Bernhard & Labaki, 2021)	(Quantitative), 94 next generation members of large Western family businesses	Family identification (IV), vicarious guilt (PV), responsible behavior (DV)	Vicarious guilt leads to responsible behavior, it increases when the identification levels of the next generation with the family are low

(Berrone et al., 2010)	(Quantitative), 194 publicly traded US American firms	Family control (IV), environmental performance (DV)	Family ownership has a positive effect on a firm's environmental performance since family firms will protect the environment to preserve their SEW
(Bingham et al., 2011)	(Quantitative), 706 S&P500 firms	CSP (DV)	Because of their relational orientation towards stakeholders, family firms show higher levels of CSP which are increased by founder control
(Block, 2011)	(Conceptual)	Non-family manager presence (IV), responsiveness to incentives, risk aversion, effort measurement errors (PVs), optimal contract design (DV)	Family firms should include low incentive levels in terms of short-term performance measures in the contracts of non-family managers
(Blodgett et al., 2011)	(Qualitative and quantitative), 138 mission statements of businesses from multiple countries	Firm nationality (IV), values (DV)	US family firms focus more heavily on ethical values, integrity and hoesty while international family firms seem to prioritize environmentalism, globalism and social responsibility
(Bloemen-Bekx et al., 2021)	(Qualitative), 24 members of a European family firm	Informal family governance mechanisms, ownership alignment (IVs), identity and career alignment (PVs), hairs' affective commitment (DV)	Offsprings' affective commitment is increased through informal family governance mechanisms and ownership alignment as these factors promote career and identity alignment
(Breuer & Knetsch, 2022)	(Quantitative), 6424 firms from 41 countries	Informal authority (IV), family ownership, family management involvement, formal country-level governance mechanisms (PVs), firm performance (DV)	Family firms perform worse in high power distance countries and when they are managed by family members
(Brinkerink et al., 2020)	(Conceptual)	Disruptive innovation (IV), organizational identity elasticity (PV), strategic response (DV)	Family firms differ in their organizational identity elasticity, this elasticity is a determining factor in how they will react to and deal with disruptive innovation
(Burhan et al., 2020)	(Quantitative), students and employees from the USA and Indonesia	Hiring of a family member (IV), nepotism perceptions of non-family employees (DV)	Non-family employees always perceive the hiring of family members as nepotism (regardless of their competencies)
(Cabrera-Suárez et al., 2014)	(Quantitative), 374 employees of Spanish family firms	Family climate (IV), family identification (PV), adoption of non-financial goals (DV)	High family identification with the firm can be induced by a positive family climare, it will lead to the adoption of non-economic and family-centered goals
(Campopiano & de Massis, 2015)	(Qualitative and quantitative), CSR reports of 98 Italian firms	Firm type (IV), type and content of issued CSR report (DV)	Family firms produce a greater variety of CSR reports and show less compliance with CSR standards
(Campopiano et al., 2014)	(Quantitative), 130 Italian family firms	Family involvement (IV), firm philanthropy (DV)	Family involvement in ownership positively influences firm philanthropy while its interaction with family involvement in management produces a negative effect

(Carradus et al., 2020)	(Qualitative), 6 autobiographies of US American family business leaders	Faith-led practices (IV), stewardship behavior (DV)	Faith-led values influence organizational and leadership practices to a greater extent than scholars previously believed and they can induce stewardship behaviors
(Cennamo et al., 2012)	(Conceptual)	Proactive stakeholder engagement (DV)	Family firms are more likely than non-family ones to adopt PSE as they can acquire SEW through it
(Chandler et al., 2021)	(Quantitative), 296 CEOs of S&P500 firms	CEO Machiavellianism (IV), family ownership (PV), strategic alliance engagement and sustainability (DV)	Machivellian CEOs engage in a higher number of but little sustainable strategic alliances, these are more sustainable in family firms
(Chrisman et al., 2007)	(Quantitative), 208 US American family firms	Firm type (IV), agency vs. stewardship prevalence (DV)	Family managers respond to monitoring and incentive schemes targeted at a behavioral agency setting showing that they behave as agents rather than as stewards
(Chrisman et al., 2004)	(Quantitative), 1411 US American small businesses	Family influence (IV), agency cost control mechanisms (PV), firm performance (DV)	Agency costs also exist in family firms, they can arise from asymmetric altruism, principal-principal and principal-agent conflicts
(Cox et al., 2022)	(Quantitative), owners and managers of 300 US American family firms	Family influence (IV), social performance (DV)	When family influence lets family firms view society as a particularly saliet stakeholder, it will improve their social performance
(Cruz et al., 2014)	(Quantitative), 598 listed European firms from 22 countries	Family influence (IV), social practices (DV)	Family firms can be socially responsible and irresponsible at the same time because they use SEW as a reference point and sometimes its dimensions conflict
(Cuardado-Ballesteros et al., 2017)	(Quantitative), 547 listed companies from 12 countries	Family influence (IV), ethical codes (PV), social performance (DV)	Family firms feature worse social performance compared to non-family ones
(Cui et al., 2018)	(Quantitative), 2950 observations from S&P500 firms	CEO family membrship (IV), CEO compensation package (PV), CSR performance (DV)	CEO family membership enhances family firms' CSR investments which is induced by long-term incentives in CEO compensation packages
(Davis et al., 2010)	(Quantitative), 366 US American family firm employees	Trust, value commitment, agency perceptions (IVs), stewardship behavior perceptions (DV)	Stewardship behaviors are influenced by trust, value commitment and agency perceptions, as family employees typically feel higher levels of the first two and lower levels of the latter, they will likely have higher stewardship perceptions than non-family ones
(De Massis et al., 2018)	(Quantitative), 294 CEOs of Italian private firms	Financial slack resources (IV), family owners' goals (PV), gross profit margin (DV)	Depending on the salience of economic or non-economic goals, financial slack resources can positively or negatively affect family firm performance
(Dekker & Hasso, 2016)	(Quantitative), 1452 private Australian firms	Family influence (IV), social embeddedness (PV), environmental performance focus (DV)	The environmental performance focus of family firms is lower than that of non-family firms but it increases with community embeddedness

(dela Rama, 2012)	(Qualitative), 60 members of family business groups from the Philippines	Ethical dilemma occurence (IV), perception of and reaction to ethical dilemmas (DV)	Ethical dilemmas like corruption make it difficult for Asian business groups to conduct business in an ethical way but professionalization and corporate governance can help them
(Delmas & Gergaud, 2014)	(Quantitative), 281 US American wineries	Intention of transgenerational succession (IV), environmental certification (DV)	Sustainable certification is adopted when the intention the pass the family firm on to the next generation is present
(Déniz-Déniz et al., 2005)	(Quantitative), 112 members of Spanish family firms	Firm type (IV), CSR approach (DV)	There are three clusters into which family firms can fall with regard to their CSR strategies: classic, socio-economic and philantropic, they differ in how they view CSR and embrace it
(Déniz-Déniz et al., 2020)	(Quantitative), 374 members of Spanish family firms	Family involvement (IV), orientation towards key non-family stakeholders (PV), financial performance (DV)	Higher identification levels lead to more orientation towards stakeholders in family firms, only when this orientation is introduced because of identification, it leads to better economic performance
(Dick et al., 2021)	(Quantitative), executives from 205 Polish family firms	Founder control, managerial overconfidence (IVs), CSR (DV)	Family firms might fear that CSR activity endangers their controlling power which is why they do not excessively engage in it, this changes when executives suffer from overconfidence bias
(Ding & Wu, 2014)	(Quantitative), 622 US American family firms	Family ownership (IV), corporate misconduct (DV)	Small family firms are less likely than non-family ones to display coporate misconduct but this changes as firms mature
(Ding et al., 2016)	(Quantitative), 2241 firms from 61 countries	Family control (IV), macro-governance environment (PV), bribing behavior (DV)	In countries with a weak macro-governance environment family control can reduce a firm's engagement in corrupt activities
(Dou et al., 2019)	(Quantitative), 454 Chinese private firms	Family ownership (IV), commitment, long-term orientation (PVs), Proactive Environmental Strategy (DV)	When family firms feature commitment and long-term orientation, they will adopt a PES
(Dou et al., 2014)	(Quantitative), 2821 Chinese private firms	Family influence (IV), next generation's unwillingness to take over the business (PV), charitable donations (DV)	Charitable donations are positively affected by family control over the firm and its duration but when potential successors are unwilling to take over the business, this lowers charitable donations
(Duh et al., 2010)	(Qualitative and quantitative), managers of 49 Slowenian firms	Firm type (IV), firm core values, culture and ethical climate (DVs)	Family firms have a stronger focus on core values with ethical content than nonfamily ones but both firms types display a positive attitude towards them, family firms display more of a clan culture's aspects and feature a more ethical (caring) climate
(Dyer & Whetten, 2006)	(Quantitative), 261 S&P500 firms	Family involvement (IV), CSP (DV)	Family firms are more socially responsible than non-family ones
(Dyer, 2006)	(Conceptual)	Family involvement (IV), firm performance (DV)	Family firms can be clustered into different types according to their assets (or liabilities) and the amount of present agency costs

(Eddleston & Kidwell, 2012)	(Conceptual)	Parent-child relationship (IV), children's behavior in family firms (DV)	Children can feel like they are ingroup or outgroup members based on the relationship they have with their parents, perceived outgroup membership can lead to feelings of entitlement and rebellion
(El Ghoul et al., 2016)	(Quantitative), 335 firms from East Asian economies	Family control (IV), CSR (DV)	In general, family firms have weaker CSR performance than non-family ones and this effect is enhanced when they feature high levels of agency problems and stem from countries with weak institutions
(Fathallah et al., 2020)	(Qualitative), 30 employees of Lebanese family firms	Religion (IV), ethical decision-making (DV)	Christian family firms view their religion's principles as guidelines including some interpretative freedom while Muslim ones tend to see their religion's principles as strict regulations they must adhere to
(Firfiray et al., 2018)	(Conceptual)	Nepotism (IV), HR processes (PV), SEW (DV)	Nepotism influences the SEW performance of family firms' but its effect must not always be negative
(Gallo, 2004)	(Qualitative), 44 academics from 19 countries	Firm type (IV), CSP (DV)	Family firms are good at fulfilling their social responsibilities related to the environment and edcation but could improve in those that help the common good and individuals' skill development
(Gallo, 1998)	(Quantitative), 253 members of Spanish family firms	Firm type (IV), ethics violations (DV)	The delay of succession processes, the avoidance of complex strategic planning and loylaty buying are the most frequently occuring ethics violations in family firms
(Gao et al., 2021)	(Quantitative), 81 Chinese CFOs	Family firm ethical climate, family influence, equity ownership type, CEO-CFO relationship (IVs), reporting decision (DV)	CFOs display more aggressive earnings management in family firms when these are public, they have a strong relationship with the CEO and when family involvement is high
(Gómez-Mejía et al., 2007)	(Quantitative), 1237 family-owned Spanish oil mills	Family ownership (IV), risk perception and acceptance (DV)	Family firms use SEW as a reference point and in order to avoid losses there, they are willing to incur business risks
(Hadjielias et al., 2021)	(Qualitative), 51 employees of Greek family firms	Family influence, stewardship behaviors (IVs), knowledge hiding or sharing (DV)	Whether family firms will hide or share knowledge depends on the trust levels they display towards the actor with whom they might share it
(Hanson & Keplinger, 2021)	(Conceptual)	Code of ethics (IV), resiliency (DV)	When family firms formulate codes of ethics, these will have a positive influence on the firm's resiliency, the family and individuals
(Hsueh, 2018)	(Quantitative), 502 people from Europe and the USA	Firm type (IV), assurance (PV), sustainability report credibility (DV)	Family firms suffer from a greater credibility gap but this can be reduced through external, independent assurance
(Janhuha-Jivraj & Spence, 2009)	(Conceptual)	//	Development of Bounded Intergenerational Reciprocity as a framework explaining family firm succession aspects
(Jaskiewicz, 2013)	(Conceptual)	Nepotism (IV), knowledge management (DV)	There are two types of nepotism (reciprocal and entitlement), reciprocal nepotism can be beneficial to family firms because it indicates generalized exchange and fosters tacit knowledge management

(Jiang et al., 2020)	(Quantitative), 7507 observations from Chinese family firms	Chair family relation, reputational concerns (IVs), stock price crash risk (DV)	When the chairman is a family member this lowers family firms' future stock price crash risk and this effect is even stronger in the face of weak external monitoring and severe financial distress
(Karra et al., 2006)	(Qualitative), members of the Turkish family firm Neroli)	Altruism (IV), agency costs (DV)	Altruism can be beneficial for young family firms but as they grow it might introduce severe agency problems
(Kashmiri & Mahajan, 2014)	(Quantitative), 107 US American publicly traded firms	Corporate branding strategy, family influence, product diversification (IVs), product history (PV), stock returns around the time a new product is introduced (DV)	When there is an association between family and firm name, stock returns will be higher when family firms introcue a new product
(Kidwell et al., 2012)	(Quantitative), 147 members of US American family firms	Perceived family harmony norms, distributive fairness perceptions, role ambiguity (IVs), relationship conflict (PV), Fredo emergence (DV)	When family harmony and fairness perceptions are high, it is unlikely that family members become "Fredos", the likelihood that they emerge is higher when high role ambiguity levels are present
(Kidwell et al., 2018)	(Conceptual)	Imprinting (IV), firm performance (DV)	Imprinting cannot only lead to positive but also to negative consequences for family firms as negative imprints can introduce according deviant behavior
(Kim et al., 2020)	(Quantitative), 783 layoff announcements of large US American firms	Firm type (IV), place-basedness (PV), layoffs (DV)	Family firms are less likely to lay off employees than non-family ones, this tendency is srtonger when the negative externalities of layoffs are bigger which is for exmaple the case in scarcely populated areas
(Koiranen, 2002)	(Qualitative and quantitative), 27 old Finnish family firms	Family firm values (IV), entrpreneurial activity (DV)	Family firms focus rather on processes than outcomes and put emphasis on values like honesty and credibility, the owning families are typically committed, responsible and hardworking
(Krishnan & Peytcheva, 2019)	(Quantitative), 60 Big 4 partners and managers from the USA	Firm type (IV), audit committee strength (PV), assessed fraud risk, client acceptance decision (DV)	Auditors believe that the fraud risk in family firms is higher and are less likely to accept them as audit clients compared to non-family firms
(Labelle et al., 2015)	(Quantitative), 1264 firms from 25 countries	Family control, governance orientation of country that firm operates in (IVs), CSP (DV)	CSP is worse in family firms compared to non-family ones, CSP in family firms reaches its highest levels at low levels of family control
(Lamb & Butler, 2018)	(Quantitative), 153 Fortune500 companies from various countries	Family ownership, institutional ownership (IVs), CSR strengths and weaknesses	Family ownership increases firms' CSR strengths and a family CEO and founder involvement reduce ist weaknesses
(Le-Breton Miller & Miller, 2009)	(Conceptual)	Firm type (IV), agency and stewardship behaviors (DV)	Social embeddedness determines whether family firms will foster agency or stewardship behavior, much embeddedness introduces agency costs

(Lim et al., 2010)	(Conceptual)	Firm ownership structure (IV), risk-taking behavior (DV)	Based on the behavioral agency model, the article examines which ownership structure leads to what risk-taking behaviors in family firms
(Litz & Turner, 2013)	(Quantitative), 124 business school students	Ethical misconduct of a predeceeding parent (IV), normative obligation, managerial discretion, successor commitment to the firm (PVs), response (DV)	Various factors determine how successors will deal with inherited ethical dilemmas in family firms, in general they are most likly to respond to them through "voice" which is followed by "exit" and "loyalty"
(Long & Matthews, 2011)	(Conceptual)	Exchange structure (IV), ethical frame (DV)	Direct and indirect reciprocity underly cohesion in family firm coalitions, trough their exchange structures family firms develop distinctive ethical frames of reference
(Lubatkin et al., 2007)	(Conceptual)	Parental altruism (IV), governance efficiency (DV)	Altruism can have various effects on governance efficiency in family firms but most importantly, it can let agency costs rise
(Lubatkin et al., 2007)	(Conceptual)	Family influence, self control (IVs), agency costs (DV)	Self-control issues faced by family firm owners can increase agency problems in those firms and lower justice perceptions
(Lubatkin et al., 2005)	(Conceptual)	Parental altruism (IV), self-control (PV), agency problems	High parental altruism levels, together with firm ownership, introduce agency threats like moral hazard, hold-up and adverse selection to family firms
(Madison et al., 2017)	(Quantitative), 77 members of US American family firms	Agency and stewardship governance (IV), individual behavior, firm performance (DVs)	The present governance mechanisms influence individuals' behavior and firm performance, both is optimized when high levels of both, agency and stewardship governance, are present
(Mahto et al., 2020)	(Quantitative), 111 family employees from US American family firms	Family member committment (IV), opportunity costs of staying (PV), turnover intentions (DV)	The opportunity costs of staying moderate the complex relationship between family member commitment and turnover intentions
(Marques et al., 2014)	(Qualitative), 12 Spanish family firms	Family involvement, values (IVs), CSR (DV)	Family firms perform better in the "social" dimensions of CSR and potentially worse in others which is why the findings of scholars on their CSR performance differed previously
(Martin et al., 2016)	(Quantitative), 1149 observations from S&P500 companies	Family influence (IV), earnings management (DV)	Family firms use less earnings management because of reputational concerns
(McMullen & Warnick, 2015)	(Conceptual)	Parenting style (IV), psychological needs (PV), affective commitment (DV)	When their psychological needs are fulfilled, children will experience affective commitment which improves goal achievement
(Mitchell et al., 2011)	(Conceptual)	Intersection of principal institutions (IV), stakeholder salience perceptions (DV)	Stakeholder salience is complex in family firms because there is an intersection between two principals (family & business), it is shapped by normative power, heredity-based legitimacy, temporality and criticality

(Morck & Yeung, 2003)	(Conceptual)	Family ownership (IV), agency problems (DV)	Family firms face unique agency problems that could be more severe than those in non-family firms, they arise when managers act for the controlling family but not shareholders in general
(Niehm et al., 2008)	(Quantitative), 221 US American family business operators	Operators' personal and business demographics (IVs), 3 CSR dimensions	Commitment to the community, community support and sense of community determine the CSR efforts of family firms
(O'Boyle et al., 2010)	(Quantitative), 526 small US American family firms	Family involvement (IV), ethical focus (PV), financial performance (DV)	Higher family involvement introduces a greater ethical focus to family firms that translates to enhanced performance
(Parker, 2016)	(Conceptual)	Motivation and (in)tangible capital investments of predecessors (IV), successors' motivation to take over the family firm (DV)	High parental effort levels and investments in intangible capital will make succession more attractive for children
(Payne et al., 2011)	(Quantitative), stakeholder letters of 435 S&P500 companies	Family influence (IV), organizational virtue orientation	Family firms show higher levels of organizational virtue orientation, especially in the dimensions Empathy, Warmth and Zeal
(Pieper et al., 2020)	(Quantitative), 105 executives of private US American family firms	Family firm religiosity (IV), goal setting (DV)	Religiosity positively affects goal orientation, this effect is stronger for long-term goals
(Purkayastha et al., 2019)	(Quantitative), 675 Indian firms	Dominant family ownership, family management control (IVs), agency conflicts (PV), shareholder value (DV)	Agency costs‘ and agency problems' effect on shareholder value is minimized when family ownership is combined with non-family managemers encouraged to act as stewards
(Randerson, 2022)	(Conceptual)	Family Business Social Responsibility (IV), ehtical behavior, decision-making (DVs)	FBSR extends Freeman's stakeholder wheel and describes the social responsibility of family firms, each subsystem (family, business & ownership) can be ist determining stakeholder
(Reck et al., 2021)	(Qualitative), 19 German family firm employees	Employee identification (IV), ethical decision-making (DV)	Their levels of identification as family firm employees influence how individuals deal with ethical situations
(Richards, 2022)	(Conceptual)	Non-financial goals (IV), gender (PV), proactive stakeholder engagement (DV)	Non-financial goals (except control and power) increase care-based morality which lets family firms adopt proactive stakeholder engagement
(Richards et al., 2019)	(Quantitative), 1060 owner-managers of Swiss family firms	Professional and family experience, level of education, culture, firm performance (IVs), Successor choice (DV)	Various factors like personal experience, education and cultural aspects determine whether family firms will chose a rather committed or a rather competent canditate as successor when they have the choice
(Ruf et al., 2021)	(Quantiative), 1003 owner-managers of German family firms	Owner-managers' higher order values (IV), FIBER dimensions of SEW (DV)	Social- and person-oriented values influence different dimensions of the FIBER scale

(Ruiz Jiménez et al., 2015)	(Quantitative), 410 members of Spanish family firms	Family influence (IV), organizational harmony (PV), performance (DV)	Family social capital influences organizational social capital in family firms through trust, participation and organizational climate
(Salvato & Melin, 2008)	(Qualitative), 4 family-controlled businesses from the wine and spirits industry in Italy and Switzerland	Family control (IV), social capital (DV)	Family firms do not create financial value over generations based on a specific resource they possess, it rather stems from social capital
(Samara et al., 2021)	(Conceptual)	Culture, SEW, nepotism (IVs), power distance (PV), bifurcated compensation (DV)	Bifurcation bias in family firms must not always benefit family employees, which group (family vs. non-family employees) will receive higher compensation depends on factors like power distance or nepotism
(Samara & Paul, 2019)	(Conceptual)	Firm type (IV), SEW goals (PV), organizational fairness and justice (DV)	There is a difference between perceived workplace fairness and actual justice and SEW goals should be incorporated into regulations to enhance both and make the firm an ethical workplace
(Schulze et al., 2002)	(Conceptual)	Firm type (IV), agency problems (DV)	Agency problems also exist in family firms despite the fact that there is typically no dispersion between ownership and control, these unique agency problems are given rise to by the firm's ownership structure and altruism
(Schulze et al., 2001)	(Quantitative), 1376 US American family firms	Incentive pay, strategic planning (IV), attitudes, subjective norms,	Agency problems in family firms can arise based on altruism and self-control issues and the negative consequences that family ownerships comes with are likely to be greater than its benefits
(Sharma & Sharma, 2011)	(Conceptual)	Family control and involvement (IVs), attitudes, subjective norms and perceived behavioral control of the dominant coalition (PVs), proactive environmental strategy (DV)	Family involvement influences attitudes, subjective norms and preceived behavioral control of the dominant coalition which can create family firms' intentions of adopting a PES, these are better translated into outcomes when low levels of relationship conflict are present
(Sheperd & Haynie, 2009)	(Conceptual)	Family-business identity conflict (IV), meta-identity (PV), conflict resolution (DV)	The family-business meta-identity helps to resolve conflicts between the family system and the business system
(Signori & Fassin, 2021)	(Conceptual)	Institutional setting (IV), status (DV)	Family members can derive the attributes of legitimacy, power and status from three different institutional settings (family, business and local community)
(Sison et al., 2020)	(Conceptual)	Culture (Aristotelian vs. Confucian) (IV), family-related business attitudes and practices (DV)	Confucian and Aristotelian virtue ethics standards can lead business families to view different things as morally acceptable and shape their attitudes.
(Sorenson et al., 2009)	(Quantitative), 405 small US American family firms	Collaborative dialogue, ethical norms (IVs), family point of view (PV), social capital and firm performance (DVs)	Based on collaborative dialogue which shapes ethical norms a family point of view can arise in family firms which forms social capital that is positively related to firm performance

(Tabor et al., 2020)	(Quantitative), 77 US American family firm leaders	Spiritual leadership (IV), work family conflict (PV), organizational commitment (DV)	Spiritual leadership alone increases organizational commitment but it is reduced by work-family conflict and spiritual leadership strengthens this negative effect for non-family employees
(Vallejo, 2009)	(Quantitative), 295 members of Spanish family firms from the automotive sector	Firm type (IV), non-family employee identification, loyalty and involvement (PV), profitability, firm continuance (DV)	Non-family employee identification and involvement positivey affect family firm profitability and continuity
(Van Gils et al., 2014)	(Conceptual)	Firm type (IV), ethical issues (DV)	Four articles are introduced and the results of a literature review looking at CSR, ethics & philanthropy issues in family firms taking the FIBER scale (Berrone, 2012) into account are presented
(Vardaman & Gondo, 2014)	(Conceptual)	SEW conflict (IV), family firms' approaches to SEW preservation	Internal SEW is generally more salient in family firms but when conflicts arise between internal and external SEW dimensions and reputational threats arise, they willl switch to preserving external SEW
(Vazquez, 2018)	(Conceptual)	Firm type (IV), business ethics (DV)	There are three reasons why family and non-family firms differ with regard to ethics: specific stakeholders, values and goals (connected to socioemotional wealth) and kinds of social interactions.
(Waterwall & Alipour, 2021)	(Quantitative), 395 members of US American family firms	Non-family members' perceptions of their treatment within the family firm (IV), non-family members' behavioral intentions (DV)	The positive relationship between perceived treatment and job pursuit intentions of non-family employees is mediated by organizational attractiveness and job satisfaction

Source: own illustration